

BEFORE THE THRONE CHURCH

England & Wales · Charity number 1146439

Details

Other names APOSTOLIC CHURCH FIRE AND GLORY, ACFAG

Status Registered

Legal form Trust

Registered 2012-03-16

Register [View on the Charity Commission register](#)

Contact

Address Flat 17 Rothesay Court
Harleyford Street
London
SE11 5SU

Phone 07584652628

Activities

Objects: THE OBJECTS OF THE ORGANISATION'S ARE FOR THE BENEFIT OF THE PUBLIC: TO ADVANCE THE CHRISTIAN FAITH[IN ACCORDANCE WITH THE STATEMENT OF BELIEFS] IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;

Activities: HOLDING REGULAR WORSHIP SERVICES IN THE COMMUNITY.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£149,449	£153,653	-	-
2024-12-31	£136,982	£126,829	-	-
2023-12-31	£123,908	£113,974	-	-
2022-12-31	£138,670	£134,951	-	-
2021-12-31	£166,451	£166,103	-	-

Trustees

Name	Role	Appointed
PASTOR ORLANDO SOARES	Chair	2012-09-12
IVO GLEIDSON RODRIGUES PRAXEDES		2017-01-13
LUIS RAMOS MAGALHAES		2016-08-03
SILVIO DO AMARAL		2012-02-27
VANILDA CASSIMIRO DA SILVA SOUSA		2017-01-12

BEFORE THE THRONE CHURCH

England & Wales - Charity number 1146439

Accounts

BEFORE THE THRONE CHURCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

CHARITY NUMBER: 1146439

BEFORE THE THRONE CHURCH
18 LEALAND ROAD
LONDON
N15 6JS

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BEFORE THE THRONE CHURCH
TRUSTEES' REPORT
YEAR ENDED 31ST DECEMBER 2025

The trustees are pleased to present their report for the year ended 31st December 2025 for the charity, Cathedral of Hope with charity number 1146439.

The Trustees of the charity are: Mr Luis Ramos Magalhaes
Mr Silvio do Amaral
Pastor Orlando Soares
Ms Vanilda Cassimiro Da Silva Sousa
Mr Ivo Rodrigues Praxedes

The principal address of the charity is: Flat 17 Rothesay Court
Harleyford Street
SE11 5SU

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 26TH February 2012. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time . The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation continues to hold its services in different locations. In London, Bristol, Canterbury and Southend on sea it also manages offices in these locations as well to help reach out to members of the community in these areas. It opened a branch in Cardiff. The church also increased its support by supporting Christian charities working with orphan children in Angola. It continues to support its outreach in helping 200 children.

FINANCIAL REVIEW

The income of the charity is above £149,000. This is an increase on the previous year's income and the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The charity is a going concern as it has no long term debts on its records.

FUTURE DEVELOPMENTS

The church intends to continue to host its services in both Bristol, Canterbury, Cardiff and London. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 27th February 2026 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

BEFORE THE THRONE CHURCH

I report on the accounts of the church for the year ended 31st December 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

I report on the accounts of the church for the year ended 31st December 2014 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles Road
Mitcham
CR4 3FH

BEFORE THE THRONE CHURCH

Statement of Financial Activities for the year ended 31st December 2025

	Note	Unrestricted Funds £	Total Funds 2025 £	2024
Incoming Resources from generated funds				
Donations and Legacies	2	121161	121161	112064
Investment income	3	0	0	0
		121161	121161	112064
<i>Other Income</i>				
Other		28288	28288	24918
Total Incoming Resources		149449	149449	136982
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	5	140,621	140,621	114,267
Other	6	13,032	13,032	12,562
Total Resources Expended		153,653	153,653	126829
Net movement in funds		-4,204	-4,204	10,153
Reconciliation of Funds				
Total Funds brought forward		59796	59796	49643
Total Funds carried forward		55,592	55,592	59,796

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

BEFORE THE THRONE CHURCH
Balance Sheet as at 31st December 2025

	Note	2025	2024
Fixed Assets		£	£
Tangible fixed assets	4	14060	14638
		<u>14060</u>	<u>14638</u>
Current Assets			
Cash at bank and in hand		38586	30162
Debtors & prepayments		<u>2946</u>	<u>14996</u>
		41532	45158
Creditors: amounts falling due within one year			
Creditors & accruals	7	0	0
		<u>41532</u>	<u>45158</u>
Net Current Assets		<u>41532</u>	<u>45158</u>
Net Assets		55592	59796
Unrestricted Funds		55592	59796
TOTAL FUNDS		<u><u>55592</u></u>	<u><u>59796</u></u>

Approved by the trustees on 27th February 2026 and signed on their behalf :

The notes on these accounts form part of these accounts

BEFORE THE THRONE CHURCH
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

1) Accounting Policies

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with:
The Statement of Recommended Practice: Accounting and Reporting by Charities
Preparing their accounts in accordance with the Financial Reporting Standard
Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

BEFORE THE THRONE CHURCH
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

BEFORE THE THRONE CHURCH

Notes to the accounts for year ended 31st December 2025

2 Donations and Legacies

	Unrestricted Funds £	Total funds 2025 £	2024
Church collections Tithes and Offerings	121161	121161	112064
Total	<u>121161</u>	<u>121161</u>	<u>112064</u>

3 Investment income

	Unrestricted Funds £	Total funds 2025/£	2024/£
Bank Interest	0	0	0

4 Tangible Fixed Assets

	Instrument £	Fix & Fitt £	Equipment £	Total 2025 £
Cost				
At 01/01/2025	4670	313	28632	33615
Additions	0	0	2935	2935
At 31/12/2025	<u>4670</u>	<u>313</u>	<u>31567</u>	<u>36550</u>
Depreciation				
At 01/01/2025	3176	196	15605	18977
charge for the year	298	23	3192	3513
At 31/12/2025	<u>3474</u>	<u>219</u>	<u>18797</u>	<u>22490</u>
Net Book Value at 31/12/2025	<u>1196</u>	<u>94</u>	<u>12770</u>	<u>14060</u>
Net Book Value at 01/01/2025	1494	117	13027	14638

BEFORE THE THRONE CHURCH

Notes to the accounts for year ended 31st December 2025

5 Charitable Activities

	2025/£	2024/£
Church Hall Hire	55117	43303
Pension costs	3920	3360
Travel costs	7778	7387
Transport	2170	218
Printing & Stationery	852	646
Light & Heat	0	0
Supplies	450	57
Repairs & Renewals	279	328
Hospitality	4019	2076
Wages	40590	32484
Tel & Int	0	0
Waste Services	0	0
Advertising	1040	155
Depreciation	3513	3659
Office rent	9000	9000
Professional fees	2772	2542
Church programs	580	2055
Tax/Ni	5270	3083
Admin	30	0
Subscription	286	270
Rates	636	1442
Bank Charges	1009	797
Hotel costs	770	1200
Media services	540	205
TOTAL	140621	114267

6 Other	2025/£	2024/£
Book keeping	1080	960
Welfare	511	1302
Charity donation	11441	9511
Total	13032	11773

Trustee Remuneration

The church paid the trustee Pastor Soares £24000 for services rendered to the organisation as the senior pastor on a PAYE basis as employed staff.

Salary

The organisation had 3 employees on staff. No employee earned more than £10,000 in the financial year.

7 Creditors: amounts falling due within one year	2025/£	2024/£
Creditors	0	0

8 Debtors and Prepayments	2025/£	2024/£
Debtors	2946	14996

BEFORE THE THRONE CHURCH

England & Wales - Charity number 1146439

Accounts

BEFORE THE THRONE CHURCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

CHARITY NUMBER: 1146439

BEFORE THE THRONE CHURCH
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FINANCIAL REVIEW

The income of the charity is above £136,000. This is a decrease on the previous year's income and the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The charity is a going concern as it has no long term debts on its records.

FUTURE DEVELOPMENTS

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Approved by the Trustees on 12th March 2025 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

BEFORE THE THRONE CHURCH

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- Examine the accounts under section 145 of the 2011 Act.
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 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles Road
Mitcham
CR4 3FH

BEFORE THE THRONE CHURCH

Statement of Financial Activities for the year ended 31st December 2024

	Note	Unrestricted Funds £	Total Funds 2024 £	2023
Incoming Resources from generated funds				
Donations and Legacies	2	112064	112064	101488
Investment income	3	0	0	0
		<hr/> 112064	<hr/> 112064	<hr/> 101488
<i>Other Income</i>				
Other		24918	24918	22420
		<hr/> 136982	<hr/> 136982	<hr/> 123908
Total Incoming Resources				
 Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	5	114,267	114,267	102,201
Other	6	12,562	12,562	11,773
		<hr/> 126,829	<hr/> 126,829	<hr/> 113974
Total Resources Expended				
Net movement in funds		10,153	10,153	9,934
Reconciliation of Funds				
Total Funds brought forward		49643	49643	39709
Total Funds carried forward		59,796	59,796	49,643

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

BEFORE THE THRONE CHURCH
Balance Sheet as at 31st December 2024

	Note	2024	2023
Fixed Assets		£	£
Tangible fixed assets	4	14638	7991
		14638	7991
Current Assets			
Cash at bank and in hand		30162	40012
Debtors & prepayments		14996	1640
		45158	41652
Creditors: amounts falling due within one year			
Creditors & accruals	7	0	0
Net Current Assets		45158	41652
Net Assets		59796	49643
Unrestricted Funds		59796	49643
TOTAL FUNDS		59796	49643

Approved by the trustees on 12th March 2025 and signed on their behalf :

The notes on these accounts form part of these accounts

BEFORE THE THRONE CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1) Accounting Policies

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

BEFORE THE THRONE CHURCH
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

BEFORE THE THRONE CHURCH

Notes to the accounts for year ended 31st December 2024

2 Donations and Legacies

	Unrestricted Funds £	Total funds 2024 £	2023
Church collections Tithes and Offerings	112064	112064	101488
Total	<u>112064</u>	<u>112064</u>	<u>101488</u>

3 Investment income

	Unrestricted Funds £	Total funds 2024/£	2023/£
Bank Interest	0	0	0

4 Tangible Fixed Assets

	Instrument £	Fix & Fitt £	Equipment £	Total 2024 £
Cost				
At 01/01/2023	4670	175	18464	23309
Additions	0	138	10168	10306
At 31/12/2023	<u>4670</u>	<u>313</u>	<u>28632</u>	<u>33615</u>
Depreciation				
At 01/01/2023	2803	167	12348	15318
charge for the year	373	29	3257	3659
At 31/12/2023	<u>3176</u>	<u>196</u>	<u>15605</u>	<u>18977</u>
Net Book Value at 31/12/2023	<u>1494</u>	<u>117</u>	<u>13027</u>	<u>14638</u>
Net Book Value at 01/01/2023	1867	8	6116	7991

BEFORE THE THRONE CHURCH

Notes to the accounts for year ended 31st December 2024

5 Charitable Activities

	2024/£	2023/£
Church Hall Hire	43303	32866
Pension costs	3360	2590
Travel costs	7387	12913
Transport	218	0
Printing & Stationery	646	358
Light & Heat	0	0
Supplies	57	560
Repairs & Renewals	328	585
Hospitality	2076	2986
Wages	32484	23335
Tel & Int	0	0
Waste Services	0	0
Advertising	155	651
Depreciation	3659	1998
Office rent	9000	14150
Professional fees	2542	2197
Church programs	2055	308
Tax/Ni	3083	2597
Card services	0	174
Subscription	270	0
Rates	1442	1243
Bank Charges	797	705
Hotel costs	1200	1985
Media services	205	0
TOTAL	114267	102201

6 Other	2024/£	2023/£
Book keeping	1060	960
Welfare	2280	1302
Charity donation	9222	9511
Total	12562	11773

Trustee Remuneration

The church paid the trustee Pastor Soares £18000 for services rendered to the organisation as the senior pastor on a PAYE basis as employed staff.

Salary

The organisation had 3 employees on staff. No employee earned more than £10,000 in the financial year.

7 Creditors: amounts falling due within one year	2024/£	2023/£
Creditors	0	0

8 Debtors and Prepayments	2024/£	2023/£
Debtors	14996	1640

BEFORE THE THRONE CHURCH

England & Wales - Charity number 1146439

Accounts

APOSTOLIC CHURCH FIRE AND GLORY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

CHARITY NUMBER: 1146439

APOSTOLIC CHURCH FIREAND GLORY
18 LEALAND ROAD
LONDON
N15 6JS

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APOSTOLIC CHURCH FIRE AND GLORY

TRUSTEES' REPORT YEAR ENDED 31ST DECEMBER 2023

The trustees are pleased to present their report for the year ended 31st December 2023 for the charity, Cathedral of Hope with charity number 1146439.

The Trustees of the charity are: Mr Luis Ramos Magalhaes
Mr Silvio do Amaral
Pastor Orlando Soares
Ms Vanilda Cassimiro Da Silva Sousa
Mr Ivo Rodrigues Praxedes

The principal address of the charity is: Flat 17 Rothesay Court
Harleyford Street
SE11 5SU

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 26TH February 2012. The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time . The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation continues to hold its services in 4 different locations. In London, Bristol, Canterbury and Southend on sea it also manages offices in these locations as well to help reach out to members of the community in these areas. The church also increased its support by supporting Christian charities working with orphan children in Angola. It continues to support its outreach in helping 200 children.

FINANCIAL REVIEW

The income of the charity is above £123,000. This is a decrease on the previous year's income and the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The charity is a going concern as it has no long term debts on its records.

FUTURE DEVELOPMENTS

The church intends to continue to host its services in both Bristol, Canterbury, Cardiff and London. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 9th February 2024 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

APOSTOLIC CHURCH FIRE AND GLORY

I report on the accounts of the church for the year ended 31st December 2023 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

I report on the accounts of the church for the year ended 31st December 2014 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles Road
Mitcham
CR4 3FH

APOSTOLIC CHURCH FIRE AND GLORY

Statement of Financial Activities for the year ended 31st December 2023

	Note	Unrestricted Funds £	Total Funds 2023 £	2022
Incoming Resources from generated funds				
Donations and Legacies	2	101488	101488	107502
Investment income	3	0	0	0
		<hr/> 101488	<hr/> 101488	<hr/> 107502
<i>Other Income</i>				
Other		22420	22420	31168
		<hr/> 123908	<hr/> 123908	<hr/> 138670
Total Incoming Resources				
 Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	5	102,201	102,201	110,677
Other	6	11,773	11,773	24,274
		<hr/> 113,974	<hr/> 113,974	<hr/> 134951
Total Resources Expended				
Net movement in funds		9,934	9,934	3,719
Reconciliation of Funds				
Total Funds brought forward		39709	39709	35990
Total Funds carried forward		49,643	49,643	39,709

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

APOSTOLIC CHURCH FIRE AND GLORY
Balance Sheet as at 31st December 2023

	Note	2023	2022
Fixed Assets		£	£
Tangible fixed assets	4	7991	7380
		7991	7380
Current Assets			
Cash at bank and in hand		40012	30689
Debtors & prepayments		1640	1640
		41652	32329
Creditors: amounts falling due within one year			
Creditors & accruals	7	0	0
		41652	32329
Net Current Assets		41652	32329
Net Assets		49643	39709
Unrestricted Funds		49643	39709
TOTAL FUNDS		49643	39709

Approved by the trustees on 9th February 2024 and signed on their behalf :

The notes on these accounts form part of these accounts

APOSTOLIC CHURCH FIRE AND GLORY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1) Accounting Policies

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with:
The Statement of Recommended Practice: Accounting and Reporting by Charities
Preparing their accounts in accordance with the Financial Reporting Standard
Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

APOSTOLIC CHURCH FIRE AND GLORY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

APOSTOLIC CHURCH FIRE AND GLORY

Notes to the accounts for year ended 31st December 2023

2 Donations and Legacies

	Unrestricted Funds £	Total funds 2023 £	2022
Church collections Tithes and Offerings	101488	101488	107502
Total	101488	101488	107502

3 Investment income

	Unrestricted Funds £	Total funds 2023/£	2022/£
Bank Interest	0	0	0

4 Tangible Fixed Assets

Cost	Instrument £	Fix & Fitt £	Equipment £	Total 2023 £
At 01/01/2023	4670	175	15855	20700
Additions	0	0	2609	2609
At 31/12/2023	4670	175	18464	23309
Depreciation				
At 01/01/2023	2336	165	10819	13320
charge for the year	467	2	1529	1998
At 31/12/2023	2803	167	12348	15318
Net Book Value at 31/12/2023	1867	8	6116	7991
Net Book Value at 01/01/2023	2334	10	5036	7380

APOSTOLIC CHURCH AND FIRE

Notes to the accounts for year ended 31st December 2023

5 Charitable Activities

	2023/£	2022/£
Church Hall Hire	32866	63023
Pension costs	2590	2520
Travel costs	12913	8664
Transport	0	0
Stationary	358	746
Light & Heat	0	1126
Supplies	560	566
Repairs & Renewals	585	0
Hospitality	2986	2077
Wages	23335	25104
Tel & Int	0	0
Waste Services	0	0
Advertising	651	20
Depreciation	1998	1844
Office rent	14150	0
Professional fees	2197	0
Church programs	308	0
Tax/Ni	2597	0
Card services	174	973
Subscription	0	586
Rates	1243	2928
Bank Charges	705	0
Hotel costs	1985	0
Media services	0	99
TOTAL	102201	110276

6 Other	2023/£	2022/£
Book keeping	960	3934
Welfare	1302	1115
Charity donation	9511	19225
Total	11773	24274

Trustee Remuneration

The church paid the trustee Pastor Soares £18000 for services rendered to the organisation as the senior pastor on a PAYE basis as employed staff.

Salary

The organisation had 2 employees on staff. No employee earned more than £10,000 in the financial year.

7 Creditors: amounts falling due within one year	2022/£	2021/£
Creditors	0	0

8 Debtors and Prepayments	2022/£	2021/£
Debtors	1640	1638

BEFORE THE THRONE CHURCH

England & Wales - Charity number 1146439

Accounts

APOSTOLIC CHURCH FIRE AND GLORY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

CHARITY NUMBER: 1146439

APOSTOLIC CHURCH FIREAND GLORY
18 LEALAND ROAD
LONDON
N15 6JS

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APOSTOLIC CHURCH FIRE AND GLORY

TRUSTEES' REPORT YEAR ENDED 31ST DECEMBER 2022

The trustees are pleased to present their report for the year ended 31st December 2022 for the charity, Cathedral of Hope with charity number 1146439.

The Trustees of the charity are: Mr Luis Ramos Magalhaes
Mr Silvio do Amaral
Pastor Orlando Soares
Ms Vanilda Cassimiro Da Silva Sousa
Mr Ivo Rodrigues Praxedes

The principal address of the charity is: 18 Lealand Road
London
N15 6JS

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 26TH February 2012 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time . The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation continues to hold its services in 4 different locations. In London, Bristol, Canterbury and Southend on sea it also manages offices in these locations as well to help reach out to members of the community in these areas. The church also increased its support by supporting Christian charities working with orphan children in Angola. It continues to support its outreach in helping 200 children.

FINANCIAL REVIEW

The income of the charity is above £138,000. This is a decrease on the previous year's income and the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The charity is a going concern as it has no long term debts on its records.

FUTURE DEVELOPMENTS

The church intends to continue to host its services in both Bristol, Canterbury, Cardiff and London. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 3rd March 2023 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

APOSTOLIC CHURCH FIRE AND GLORY

I report on the accounts of the church for the year ended 31st December 2022 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

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- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles Road
Mitcham
CR4 3FH

APOSTOLIC CHURCH FIRE AND GLORY

Statement of Financial Activities for the year ended 31st December 2022

	Note	Unrestricted Funds £	Total Funds 2022 £	2021
Incoming Resources from generated funds				
Donations and Legacies	2	107502	107502	140526
Investment income	3	0	0	0
		<hr/> 107502	<hr/> 107502	<hr/> 140526
<i>Other Income</i>				
Other		31168	31168	25925
		<hr/> 138670	<hr/> 138670	<hr/> 166451
Total Incoming Resources				
 Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	5	110,677	110,677	101,183
Other	6	24,274	24,274	64,920
		<hr/> 134,951	<hr/> 134,951	<hr/> 166103
Total Resources Expended				
Net movement in funds		3,719	3,719	348
Reconciliation of Funds				
Total Funds brought forward		35990	35990	35642
Total Funds carried forward		39,709	39,709	35,990

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

APOSTOLIC CHURCH FIRE AND GLORY
Balance Sheet as at 31st December 2022

	Note	2022	2021
Fixed Assets		£	£
Tangible fixed assets	4	7380	6926
		7380	6926
Current Assets			
Cash at bank and in hand		30689	27426
Debtors & prepayments		1640	1638
		32329	29064
Creditors: amounts falling due within one year			
Creditors & accruals	7	0	0
		32329	29064
Net Current Assets		32329	29064
Net Assets		39709	35990
Unrestricted Funds		39709	35990
TOTAL FUNDS		39709	35990

Approved by the trustees on 3rd March 2023 and signed on their behalf :

The notes on these accounts form part of these accounts

APOSTOLIC CHURCH FIRE AND GLORY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1) Accounting Policies

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

APOSTOLIC CHURCH FIRE AND GLORY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

APOSTOLIC CHURCH FIRE AND GLORY

Notes to the accounts for year ended 31st December 2022

2 Donations and Legacies

	Unrestricted Funds £	Total funds 2022 £	2021
Church collections Tithes and Offerings	107502	107502	140526
Total	107502	107502	140526

3 Investment income

	Unrestricted Funds £	Total funds 2022/£	2021/£
Bank Interest	0	0	0

4 Tangible Fixed Assets

Cost	Instrument £	Fix & Fitt £	Equipment £	Total 2022 £
At 01/01/2022	2522	175	15705	18402
Additions	2148	0	150	2298
At 31/12/2022	4670	175	15855	20700
Depreciation				
At 01/01/2022	1753	163	9560	11476
charge for the year	583	2	1259	1844
At 31/12/2022	2336	165	10819	13320
Net Book Value at 31/12/2022	2334	10	5036	7380
Net Book Value at 01/01/2022	769	12	6145	6926

APOSTOLIC CHURCH AND FIRE

Notes to the accounts for year ended 31st December 2022

5 Charitable Activities

	2022/£	2021/£
Church Hall Hire	63023	7987
Pension costs	2520	2520
Travel costs	8664	4156
Transport	0	352
Stationary	746	59
Light & Heat	1126	40
Supplies	566	720
Repairs & Renewals	0	118
Hospitality	2077	2017
Wages	25104	22656
Tel & Int	0	541
Waste Services	0	100
Advertising	20	0
Depreciation	1844	1739
Office rent	0	48892
Professional fees	0	2621
Church programs	0	771
Tax/Ni	0	2321
Card services	973	1038
Subscription	586	159
Rates	2928	2277
Bank Charges	250	0
Outreach	250	0
Media services	0	99
TOTAL	110677	101183

6 Other	2022/£	2021/£
Book keeping	3934	880
Welfare	1115	0
Charity donation	19225	64040
Total	24274	64920

Trustee Remuneration

The church paid the trustee Pastor Soares £18000 for services rendered to the organisation as the senior pastor on a PAYE basis as employed staff.

Salary

The organisation had 2 employees on staff. No employee earned more than £10,000 in the financial year.

7 Creditors: amounts falling due within one year	2022/£	2021/£
Creditors	0	0

8 Debtors and Prepayments	2022/£	2021/£
Debtors	1640	1638

BEFORE THE THRONE CHURCH

England & Wales - Charity number 1146439

Accounts

APOSTOLIC CHURCH FIRE AND GLORY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

CHARITY NUMBER: 1146439

APOSTOLIC CHURCH FIREAND GLORY
18 LEALAND ROAD
LONDON
N15 6JS

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APOSTOLIC CHURCH FIRE AND GLORY

TRUSTEES' REPORT YEAR ENDED 31ST DECEMBER 2021

The trustees are pleased to present their report for the year ended 31st December 2021 for the charity, Cathedral of Hope with charity number 1146439.

The Trustees of the charity are: Mr Luis Ramos Magalhaes
Mr Silvio do Amaral
Pastor Orlando Soares
Ms Vanilda Cassimiro Da Silva Sousa
Mr Ivo Rodrigues Praxedes

The principal address of the charity is: 18 Lealand Road
London
N15 6JS

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 26TH February 2012 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time . The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation continues to hold its services in 4 different locations. In London, Bristol, Canterbury and Southend on sea it also manages offices in these locations as well to help reach out to members of the community in these areas. The church also increased its support by supporting Christian charities working with orphan children in Angola. It increased its support to help reach 200 more children this year.

FINANCIAL REVIEW

The income of the charity is above £166,000. This is an increase on the previous year's income and the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The charity is a going concern as it has no long term debts on its records.

FUTURE DEVELOPMENTS

The church intends to continue to host its services in both Bristol, Canterbury, Cardiff and London. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 17th January 2022 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

APOSTOLIC CHURCH FIRE AND GLORY

I report on the accounts of the church for the year ended 31st December 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

I report on the accounts of the church for the year ended 31st December 2014 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept(in accordance with section 130 of the 2011 Act
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or
- (2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CHUKS AJUKA BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles Road
Mitcham
CR4 3FH

APOSTOLIC CHURCH FIRE AND GLORY

Statement of Financial Activities for the year ended 31st December 2021

	Note	Unrestricted Funds £	Total Funds 2021 £	2020
Incoming Resources from generated funds				
Donations and Legacies	2	140526	140526	132737
Investment income	3	0	0	0
		<hr/> 140526	<hr/> 140526	<hr/> 132737
<i>Other Income</i>				
Other		25925	25925	16235
		<hr/> 166451	<hr/> 166451	<hr/> 148972
Total Incoming Resources				
 Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	5	101,183	101,183	96761
Other	6	64,920	64,920	43409
		<hr/> 166,103	<hr/> 166,103	<hr/> 140170
Total Resources Expended				
Net movement in funds		348	348	8802
Reconciliation of Funds				
Total Funds brought forward		35642	35642	26840
Total Funds carried forward		35,990	35,990	35642

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

APOSTOLIC CHURCH FIRE AND GLORY
Balance Sheet as at 31st December 2021

	Note	2021	2020
Fixed Assets		£	£
Tangible fixed assets	4	6926	5732
		6926	5732
Current Assets			
Cash at bank and in hand		27426	28272
Debtors & prepayments		1638	1638
		29064	29910
Creditors: amounts falling due within one year			
Creditors & accruals	7	0	0
		29064	29910
Net Assets		35990	35642
Unrestricted Funds		35990	35642
TOTAL FUNDS		35990	35642

Approved by the trustees on 17th February 2022 and signed on their behalf :

The notes on these accounts form part of these accounts

APOSTOLIC CHURCH FIRE AND GLORY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1) Accounting Policies

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

APOSTOLIC CHURCH FIRE AND GLORY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity

They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

APOSTOLIC CHURCH FIRE AND GLORY**Notes to the accounts for year ended 31st December 2021****2 Donations and Legacies**

	Unrestricted Funds £	Total funds 2021 £	2020
Church collections Tithes and Offerings	140526	140526	132737
Total	140526	140526	132737

3 Investment income

	Unrestricted Funds £	Total funds 2021/£	2020/£
Bank Interest	0	0	0

4 Tangible Fixed Assets

Cost	Instrument £	Fix & Fitt £	Equipment £	Total 2021 £
At 01/01/2021	2522	175	12772	15469
Additions	0	0	2933	2933
At 31/12/2021	2522	175	15705	18402
Depreciation				
At 01/01/2021	1553	160	8024	9737
charge for the year	200	3	1536	1739
At 31/12/2021	1753	163	9560	11476
Net Book Value at 31/12/2021	769	90	6145	6926
Net Book Value at 01/01/2021	969	112	4748	5732

APOSTOLIC CHURCH AND FIRE

Notes to the accounts for year ended 31st December 2021

5 Charitable Activities

	2021/£	2020/£
Church Hall Hire	7987	15551
Pension costs	2520	1860
Travel costs	4156	1169
Transport	352	816
Stationary	59	3
Light & Heat	40	774
Mission	0	17692
Supplies	720	948
Repairs & Renewals	118	0
Hospitality	2017	1652
Wages	22656	17804
Tel & Int	541	22
Waste Services	100	0
Advertising	0	0
Depreciation	1739	1472
Office rent	48892	29460
Professional fees	2621	1751
Church programs	771	443
Tax/Ni	2321	1576
Card services	1038	1034
Subscription	159	158
Rates	2277	2065
Media services	99	511
TOTAL	101183	96761

6 Other	2021/£	2020/£
Book keeping	880	800
Welfare	0	148
Charity donation	64040	42461
Total	64920	43409

Trustee Remuneration

The church paid the trustee Pastor Soares £18000 for services rendered to the organisation as the senior pastor on a PAYE basis as employed staff.

Salary

The organisation had 2 employees on staff. No employee earned more than £10,000 in the financial year.

7 Creditors: amounts falling due within one year	2021/£	2020/£
Creditors	0	0

8 Debtors and Prepayments	2021/£	2020/£
Debtors	1638	1638